

**IN THE UNITED STATES BANKRUPTCY COURT FOR**  
**THE DISTRICT OF DELAWARE**

In re: ) Chapter 11  
)  
W. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-1139(JKF)  
Debtors. ) Jointly Administered  
) Objection Date: March 1, 2011 at 4:00p.m.  
) Hearing Date: Scheduled if Necessary (Negative Notice)

**SIXTY SEVENTH MONTHLY APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM SEPTEMBER 1 THROUGH SEPTEMBER 30, 2010**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: December 20, 2004

Period for which Compensation and  
Expense Reimbursement is Sought: September 1 - 30, 2010

Amount of Compensation Sought: \$ 14,028.00

Amount of Expense Reimbursement Sought: 0.00

Total Amount of Compensation and  
Expense Reimbursement Sought: \$ 14,028.00

This is a   x   Monthly,    Interim,    Final Application

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), OCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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FOR THE PERIOD FROM SEPTEMBER 1 THROUGH SEPTEMBER 30, 2010**

This sixty seventh monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from September 1 through September 30, 2010, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Jared Gordon of Deloitte Tax.

**BACKGROUND**

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

**FEE AND EXPENSE REIMBURSEMENT DETAIL**

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this sixty seventh period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred. Attached hereto as Exhibit D are details of the expenses incurred by Deloitte Tax professionals in performing tax advisory services to the Debtors during this monthly period.

Dated: February 7, 2011

DELOITTE TAX LLP



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Jared Gordon  
Principal  
Deloitte Tax LLP  
1700 Market Street  
25th Floor  
Philadelphia, PA 19103  
Tel: 1 (215) 299-5214  
Main: 1 (215) 246-2300  
Fax: 1 (215) 982-6298

Tax service providers for Debtors and Debtors in Possession

**EXHIBIT A**


**VERIFICATION OF JARED GORDON**

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

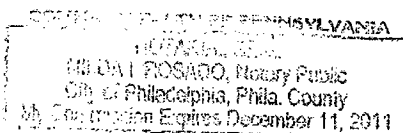
Jared Gordon, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.

  
\_\_\_\_\_  
Jared Gordon  
Principal

SWORN AND SUBSCRIBED  
before me this 8<sup>th</sup> day of February, 2011

Notary Public  
My Commission Expires: December 11, 2011



## EXHIBIT B

W. R. Grace  
Hours Detail  
September 1 through September 30, 2010

Employee	Hours	Billing Rate	Professional Fees
ROBINS, SCOTT MICHAEL	1.0	\$480	\$480.00
GORDON, JARED H	1.9	\$680	\$1,292.00
<b>Consolidated Returns</b>	2.9		\$1,772.00
GORDON, JARED H	0.5	\$680	\$340.00
WARE, DAVID WILLIAM	3.5	\$570	\$1,995.00
<b>Customs</b>	4.0		\$2,335.00
ALEX, ANU T	1.0	\$480	\$480.00
WICKERT, DIANE L	2.9	\$290	\$841.00
<b>General Administration</b>	3.9		\$1,321.00
WALKER, DEBORAH	2.0	\$680	\$1,360.00
HEIKKINEN, DEBRA L	1.6	\$680	\$1,088.00
<b>Payroll Tax</b>	3.6		\$2,448.00
NG, LINDA LIAN TAT	1.3	\$680	\$884.00
ITO, HIROAKI	4.0	\$480	\$1,920.00
<b>Japan</b>	5.3		\$2,804.00
TROTMAN, SEAN P	0.5	\$680	\$340.00
<b>China Stock Plan</b>	0.5		\$340.00
HERNANDEZ, ALVARO JOSE	0.3	\$290	\$87.00
OTERO, MARIA D	1.9	\$480	\$912.00
RODRIGUEZ, ZULMA	0.5	\$480	\$240.00
MONTANEZ, ANA DELIA	6.1	\$290	\$1,769.00
<b>P. R. Property Tax</b>	8.8		\$3,008.00
<b>Subtotal</b>	29.0		\$14,028.00
<b>Expenses</b>			\$0.00
<b>Total Deloitte Tax LLP Fees for September 2010</b>			\$14,028.00

## EXHIBIT C

W. R. Grace Hours Detail September 1 through September 30, 2010							
Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional Fees
9/11/2010	GORDON, JARED H	Customs	Carol Finke	Coordinating customs issues with michele mcguire's global trade solutions group	0.3	\$ 680	\$204.00
9/13/2010	GORDON, JARED H	Customs	Carol Finke	Coordinating customs issues with michele mcguire's global trade solutions group	0.2	\$ 680	\$136.00
9/23/2010	GORDON, JARED H	Consolidated Returns	Carol Finke	Research and correspondence regarding consolidated returns in connection w/ Project Mallard	0.1	\$ 680	\$68.00
9/24/2010	GORDON, JARED H	Consolidated Returns	Carol Finke	Research and correspondence regarding Project Mallard (including calls with carol finke & emails with victor penico)	1.4	\$ 680	\$952.00
9/27/2010	GORDON, JARED H	Consolidated Returns	Carol Finke	Correspondence regarding consolidated return and post-merger integration issues in connection w/ Project Mallard	0.4	\$ 680	\$272.00
9/30/2010	ALEX, ANU T	General Administration	Carol Finke	Preparation of bankruptcy billing applications	1.0	\$ 480	\$480.00
9/2/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carole Finke & John Forgach	Discuss IRS submission w/D Walker; review & edit proposed submission; respond to D. Walker	1.0	\$ 680	\$680.00
9/7/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carole Finke & John Forgach	Status update with D. Walker (WNT) re: IRS email on corrections	0.3	\$ 680	\$204.00
9/21/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carole Finke & John Forgach	Follow-up with D. Walker on IRS response	0.3	\$ 680	\$204.00
9/1/2010	WALKER, DEBORAH	Payroll Tax	Carole Finke & John Forgach	Analysis and review of IRS submission	1.0	\$ 680	\$680.00
9/2/2010	WALKER, DEBORAH	Payroll Tax	Carole Finke & John Forgach	Discuss IRS submission w/D Heikkinen; review & edit proposed submission; respond to D. Heikkinen	0.5	\$ 680	\$340.00
9/7/2010	WALKER, DEBORAH	Payroll Tax	Carole Finke & John Forgach	Prep; Status update with D. Heikkinen re: IRS email on corrections	0.5	\$ 680	\$340.00
9/13/2010	WARE, DAVID WILLIAM	Customs	Carol Finke	Review email from Carol, phone call with Carol Finke re: customs duty issue, preliminary research	1.0	\$ 570	\$570.00
9/14/2010	WARE, DAVID WILLIAM	Customs	Carol Finke	Prepare and send email to Carol Finke re: customs duty question	2.0	\$ 570	\$1,140.00
9/15/2010	WARE, DAVID WILLIAM	Customs	Carol Finke	Research, prepare and send email to Carol Finke re: customs duty rate to import catalysts into the US	0.5	\$ 570	\$285.00
9/24/2010	NG, LINDA LIAN TAT	Japan	Carol Finke	Attend call with, and review, an e-mail from, Carol Finke regarding an asset sale vs. a stock sale.	0.5	\$ 680	\$340.00
9/27/2010	NG, LINDA LIAN TAT	Japan	Carol Finke	Review and revise draft responses to Carol Finke regarding tax issues with respect to an asset sale vs. a stock sale.	0.8	\$ 680	\$544.00
9/27/2010	ITO, HIROAKI	Japan	Carol Finke	Research and correspondence regarding Japanese tax implications of asset sale v. stock sale	4.0	\$ 480	\$1,920.00
9/9/2010	WICKERT, DIANE L	General Administration	Carol Finke	Preparation of bankruptcy billing applications	2.9	\$ 290	\$841.00
9/7/2010	TROTMAN, SEAN P	China Stock Plan	Paula Stuard	Correspondence regarding filings in China associated with stock plans.	0.5	\$ 680	\$340.00
9/23/2010	ROBINS, SCOTT MICHAEL	Consolidated Returns	Carol Finke	Follow up with Jared regarding Project Mallard	1.0	\$ 480	\$480.00
9/2/2010	HERNANDEZ, ALVARO JOSE	P. R. Property Tax	Joe Bahorich	Engagement letter	0.2	\$ 290	\$58.00
9/9/2010	HERNANDEZ, ALVARO JOSE	P. R. Property Tax	Joe Bahorich	Archiving billing file	0.1	\$ 290	\$29.00
9/2/2010	OTERO, MARIA D	P. R. Property Tax	Joe Bahorich	review of billing files - practice review compliance	0.4	\$ 480	\$192.00
9/8/2010	OTERO, MARIA D	P. R. Property Tax	Joe Bahorich	engagement letter and review communication via e-	0.5	\$ 480	\$240.00
9/10/2010	OTERO, MARIA D	P. R. Property Tax	Joe Bahorich	Application for amnesty & correspondence with Ana re: alternatives and open items for purposes of filing without payment	0.5	\$ 480	\$240.00
9/30/2010	OTERO, MARIA D	P. R. Property Tax	Joe Bahorich	correspondence regarding invoice	0.5	\$ 480	\$240.00
9/8/2010	RODRIGUEZ, ZULMA	P. R. Property Tax	Joe Bahorich	call from auditor to discuss CRIM amnesty	0.5	\$ 480	\$240.00
9/2/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	CRIM tax compliance	0.6	\$ 290	\$174.00
9/3/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	Phone call with CRIM representative and correspondence with CRIM.	1.0	\$ 290	\$290.00
9/9/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	CRIM tax compliance	1.0	\$ 290	\$290.00
9/10/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	CRIM tax compliance	1.0	\$ 290	\$290.00
9/13/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	CRIM tax compliance	1.5	\$ 290	\$435.00
9/14/2010	MONTANEZ, ANA DELIA	P. R. Property Tax	Joe Bahorich	CRIM tax compliance	1.0	\$ 290	\$290.00
Fees for September 2010					29.0		\$14,028.00

